

CITY OF TOPPENISH
Yakima County, Washington
January 1, 1994 Through December 31, 1995

Schedule Of Findings

1. Ten Percent Of The Net Proceeds Of Retained Forfeited Property Should Be Remitted To The State Treasurer

The city has not remitted 10 percent of the net proceeds of retained forfeited property to the state treasurer as required by the Uniform Controlled Substance Act.

The act, under RCW 69.50.505, states in part:

(h)(1) By January 31st of each year, each seizing agency shall remit to the state treasurer an amount equal to ten percent of the net proceeds of any property forfeited during the preceding calendar year . . .

(2) The net proceeds of forfeited property is the value of the forfeitable interest in property after deducting the cost of satisfying any bona fide security interest to which the property is subject at the time of seizure; and in the case of sold property, after the cost of sale . . .

(3) The value of sold forfeited property is the sale price. The value of retained forfeited property is the fair market value of the property at the time of seizure . . .

The city stated that they were not aware of this statute.

By not complying, the city is retaining use of moneys rightfully belonging to the state.

We recommend city officials determine to the best of their knowledge the past amount owed to the state and remit that amount. We further recommend that in the future the city remit 10 percent of the net proceeds of retained as well as sold forfeited property to the state treasurer.